



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

41 Ravalli 0822 Corvallis K-12 Schools

0731 Corvallis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	6,774,084.76	6,770,286.46	0.00	3,798.30	0.00	0.00
21XX Support Services - Students	761,457.36	761,457.36	0.00	0.00	0.00	0.00
22XX Educational Media Services	217,961.57	217,961.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	250,116.14	250,116.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	691,582.49	691,582.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	182,750.45	12,840.10	169,910.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	918,495.66	918,495.66	0.00	0.00	0.00	0.00
27XX Student Transportation Services	689,931.41	580,731.41	0.00	109,200.00	0.00	0.00
31XX Food Services	259,579.99	214,559.99	0.00	45,020.00	0.00	0.00
34XX Extracurricular - Activities	74,392.97	74,392.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	351,673.08	351,673.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	44,022.04	0.00	0.00	44,022.04	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,765.00	8,211.00	0.00	1,554.00	0.00	0.00
Totals	11,225,812.92	10,852,308.23	169,910.35	203,594.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,225,812.92					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0731 Corvallis K-12 Schools	Indirect/Direct	169,910.35 / 10,852,308.23		1.57%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0731 Corvallis K-12 Schools	0.0106	0.0108	0.0108	0.0111	1.57%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0731 Corvallis K-12 Schools	0.0106	0.0108	0.0108	0.0111	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0731 Corvallis K-12 Schools	0.0106	0.0108	0.0108	0.0111	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0731 Corvallis K-12 Schools				1.12%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0822 Corvallis K-12 Schools		1.12%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

41 Ravalli 0823 Stevensville Public Schls

0732 Stevensville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,015,127.51	3,015,127.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	152,209.21	152,209.21	0.00	0.00	0.00	0.00
222X Educational Media Services	216,594.58	216,594.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	73,669.67	73,669.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	264,006.61	264,006.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	113,532.59	27,334.35	86,198.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	485,232.42	471,511.17	0.00	13,721.25	0.00	0.00
27XX Student Transportation Services	366,163.66	366,163.66	0.00	0.00	0.00	0.00
31XX Food Services	124,157.25	124,157.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,366.58	7,366.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,255.66	34,255.66	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	132,663.96	0.00	0.00	132,663.96	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	225,267.26	0.00	0.00	225,267.26	0.00	0.00
Totals	5,210,246.96	4,752,396.25	86,198.24	371,652.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,210,246.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

41 Ravalli 0823 Stevensville Public Schls

0733 Stevensville H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,024,429.14	2,024,429.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	90,320.50	90,320.50	0.00	0.00	0.00	0.00
222X Educational Media Services	139,933.16	139,933.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,615.55	82,615.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	302,912.33	302,912.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	112,068.91	25,542.01	86,526.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	518,767.72	518,767.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	257,502.81	257,502.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,763.19	63,763.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	213,162.80	213,162.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,743.74	0.00	0.00	37,743.74	0.00	0.00
Totals	3,843,219.85	3,718,949.21	86,526.90	37,743.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,843,219.85					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0732 Stevensville Elem		Indirect/Direct	86,198.24 / 4,752,396.25	1.81%		
LE 0733 Stevensville H S		Indirect/Direct	86,526.90 / 3,718,949.21	2.33%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0732 Stevensville Elem	0.0179	0.0171	0.0170	0.0172	1.81%
	0733 Stevensville H S	0.0179	0.0171	0.0170	0.0172	2.33%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0732 Stevensville Elem	0.0179	0.0171	0.0170	0.0172	
	0733 Stevensville H S	0.0179	0.0171	0.0170	0.0172	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0732 Stevensville Elem	0.0179	0.0171	0.0170	0.0172	
	0733 Stevensville H S	0.0179	0.0171	0.0170	0.0172	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0732 Stevensville Elem	1.66%	
	0733 Stevensville H S	1.76%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0823 Stevensville Public Schls	1.71%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

41 Ravalli 0824 Hamilton K-12 Schools

0735 Hamilton K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	8,669,045.84	8,644,056.84	0.00	24,989.00	0.00	0.00
21XX Support Services - Students	617,346.91	617,346.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,779.88	23,779.88	0.00	0.00	0.00	0.00
222X Educational Media Services	308,584.23	308,584.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	326,121.88	326,121.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	984,320.84	984,320.84	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	11,322.96	0.00	11,322.96	0.00	0.00	0.00
25XX Support Services - Business	460,843.95	30,926.48	429,917.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,655,657.02	1,529,549.45	0.00	126,107.57	0.00	0.00
27XX Student Transportation Services	778,224.51	761,161.90	0.00	17,062.61	0.00	0.00
31XX Food Services	290,846.24	290,846.24	0.00	0.00	0.00	0.00
32XX Enterprise Services	34,096.45	34,096.45	0.00	0.00	0.00	0.00
33XX Community Services	2,813.66	2,813.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	62,853.77	62,853.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	395,332.85	395,332.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	98,874.40	0.00	0.00	98,874.40	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	101,322.10	0.00	0.00	0.00	101,322.10	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,412.27	0.00	0.00	14,412.27	0.00	0.00
9999 Undistributed	100,021.15	100,021.15	0.00	0.00	0.00	0.00
Totals	14,935,820.91	14,111,812.53	441,240.43	281,445.85	101,322.10	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Direct or Indirect Costs Reclassified as Excluded

Adjusted Totals

XXXXXXXXXX					
14,935,820.91					

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0735 Hamilton K-12 Schools	Indirect/Direct	441,240.43 / 14,111,812.53	3.13%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0735 Hamilton K-12 Schools	0.0146	0.0146	0.0150	0.0180	3.13%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0735 Hamilton K-12 Schools	0.0146	0.0146	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0735 Hamilton K-12 Schools	0.0146	0.0146	0.0150	0.0180	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0735 Hamilton K-12 Schools	1.78%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0824 Hamilton K-12 Schools	1.78%	

Your Preliminary Rate by School System (SS) is:

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

41 Ravalli 0826 Victor K-12 Schools

0738 Victor K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,721,722.59	1,721,722.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	124,798.84	124,798.84	0.00	0.00	0.00	0.00
22XX Educational Media Services	76,863.62	76,863.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,110.25	158,110.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,283.33	101,283.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	235,805.21	7,878.85	227,926.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	350,758.57	347,763.57	0.00	2,995.00	0.00	0.00
27XX Student Transportation Services	159,165.19	159,165.19	0.00	0.00	0.00	0.00
31XX Food Services	79,873.39	79,873.39	0.00	0.00	0.00	0.00
32XX Enterprise Services	353.48	353.48	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,607.87	36,607.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,261.36	71,261.36	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	40,000.00	0.00	0.00	40,000.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,072.64	0.00	0.00	0.00	8,072.64	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	32,857.00	0.00	0.00	32,857.00	0.00	0.00
Totals	3,197,533.34	2,885,682.34	227,926.36	75,852.00	8,072.64	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,197,533.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0738 Victor K-12 Schools	Indirect/Direct	227,926.36 / 2,885,682.34	7.90%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0738 Victor K-12 Schools	0.0626	0.0620	0.0644	0.0615	7.90%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0738 Victor K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0738 Victor K-12 Schools	0.0626	0.0620	0.0644	0.0615	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0738 Victor K-12 Schools			6.26%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0826 Victor K-12 Schools		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

6.26%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

41 Ravalli 0827 Darby K-12 Schools

0740 Darby K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	4,794,411.16	4,714,874.27	0.00	79,536.89	0.00	0.00
21XX Support Services - Students	64,459.82	64,459.82	0.00	0.00	0.00	0.00
222X Educational Media Services	86,623.90	86,623.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	202,681.98	202,681.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	256,141.37	256,141.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,616.75	26,772.22	54,844.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	512,456.00	509,644.94	0.00	2,811.06	0.00	0.00
27XX Student Transportation Services	301,756.36	296,549.36	0.00	5,207.00	0.00	0.00
31XX Food Services	93,573.22	93,573.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,048.63	19,048.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	102,683.23	102,683.23	0.00	0.00	0.00	0.00
Totals	6,515,452.42	6,373,052.94	54,844.53	87,554.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,515,452.42					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0740 Darby K-12 Schools	Indirect/Direct	54,844.53 / 6,373,052.94	0.86%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0740 Darby K-12 Schools	0.0403	0.0343	0.0281	0.0296	0.86%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0740 Darby K-12 Schools	0.0424	0.0343	0.0000	0.0296	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0740 Darby K-12 Schools	0.0424	0.0343	0.0281	0.0296	

Line E Five Year Average with 5% Discount	<u>LE</u>		<u>2018</u>	<u>LE Reclaasified Rate</u>
	0740 Darby K-12 Schools		2.72%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0827 Darby K-12 Schools		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.72%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

41 Ravalli 0828 Lone Rock Elementary

0741 Lone Rock Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,383,177.57	1,383,177.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	77,552.73	77,552.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,967.59	6,967.59	0.00	0.00	0.00	0.00
222X Educational Media Services	78,690.81	78,690.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,776.65	74,776.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,345.25	105,345.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	149,558.06	11,740.46	126,530.42	11,287.18	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,293.11	209,358.11	0.00	14,935.00	0.00	0.00
27XX Student Transportation Services	63,903.30	63,903.30	0.00	0.00	0.00	0.00
31XX Food Services	93,312.56	93,312.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,585.92	4,585.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,152.92	24,152.92	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	8,063.69	0.00	0.00	0.00	8,063.69	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,261.00	0.00	0.00	38,261.00	0.00	0.00
9999 Undistributed	25,767.00	25,767.00	0.00	0.00	0.00	0.00
Totals	2,358,408.16	2,159,330.87	126,530.42	64,483.18	8,063.69	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,358,408.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0741 Lone Rock Elem	Indirect/Direct	126,530.42 / 2,159,330.87	5.86%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0741 Lone Rock Elem	0.0180	0.0174	0.0183	0.0224	5.86%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0741 Lone Rock Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0741 Lone Rock Elem	0.0180	0.0174	0.0183	0.0224	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0741 Lone Rock Elem			2.56%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0828 Lone Rock Elementary	Your Preliminary Rate by School System (SS) is:	2.56%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

41 Ravalli 0829 Florence-Carlton K-12 Schls

0743 Florence-Carlton K-12 Schls

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	4,694,370.23	4,674,421.23	0.00	19,949.00	0.00	0.00
21XX Support Services - Students	45,744.11	45,744.11	0.00	0.00	0.00	0.00
222X Educational Media Services	152,165.78	152,165.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	157,875.61	157,875.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	226,637.77	226,637.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	303,815.12	3,734.09	300,081.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	705,552.90	687,486.20	0.00	18,066.70	0.00	0.00
27XX Student Transportation Services	561,446.62	561,446.62	0.00	0.00	0.00	0.00
31XX Food Services	113,493.45	113,493.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,031.02	29,031.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	197,797.27	197,797.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	172,075.68	0.00	0.00	172,075.68	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	81,409.00	0.00	0.00	81,409.00	0.00	0.00
Totals	7,441,414.56	6,849,833.15	300,081.03	291,500.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	7,441,414.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0743 Florence-Carlton K-12 Schls	Indirect/Direct	300,081.03 / 6,849,833.15	4.38%		
Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0743 Florence-Carlton K-12 Schls	0.0141	0.0143	0.0132	0.0134	4.38%
Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0743 Florence-Carlton K-12 Schls	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0743 Florence-Carlton K-12 Schls	0.0141	0.0143	0.0132	0.0134	
Line E Five Year Average with 5% Discount	LE				2018	LE Reclaasified Rate
	0743 Florence-Carlton K-12 Schls				1.88%	
Line F Average of LE's contained under one School System Code (SS)				2018	SS Reclaasified Rate	
	0829 Florence-Carlton K-12 Schls	Your Preliminary Rate by School System (SS) is:			1.88%	
		This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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